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Annual financial review, 1997

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A. Introduction

1. The Executive Director presents in this report a summary of the financial situation of the United Nations Population Fund (UNFPA) for 1997.

2. Tables 1 and 2 have been reformatted in line with recommendations by the Administrative Committee on Coordination (ACC) on the harmonization of financial statements with the United Nations system. These changes reflect the current presentation of UNFPA financial statements for the biennium ended 31 December 1997.

3. For comparison purposes, financial information pertaining to 1996 is also included in the text and tables of this report. Tables 11, 12 and 13 highlight financial trends for the past 10 years.

B. Overview

4. Table 1 presents a comparison of income and expenditures for 1996 and 1997. Total income from regular resources in 1997 amounted to $289.7 million and total expenditures to $303.6 million. This resulted in an excess of expenditure over income of $14.0 million. However, surplus general resources brought forward from 1996 amounted to $27.2 million. Thus, after adjusting for excess expenditure in 1997 and the transfer of $1.7 million to the Global Contraceptive Commodity Programme (GCCP), unspent general resources to be carried forward to 1998 total $11.5 million.

C. Income

5. Total income in 1997 decreased by $19.1 million (6.2 per cent) from the 1996 income level ($308.8 million). Total contributions pledged by 88 Governments in 1997 were $287.1 million, a decrease of $15.5 million in dollar terms from the previous year (1996: $302.6 million). Table 3a includes a summary of donor pledges for 1997 as compared to 1996; table 3b includes donor pledges and payments for 1997. Of UNFPA's major donors, significant increases in contributions were pledged by Denmark, Finland, Netherlands, Norway, Switzerland and the United States. The cumulative outstanding balance of unpaid pledges for 1997 and prior years is $21.1 million. Of this amount, approximately $16.9 million relates to a pledge for 1997 which was received in January 1998. Another $3.0 million relates to the balance of a 1996 pledge which is being paid in installments.

6. Throughout 1997, UNFPA's cash holdings were maintained in relatively stable major currencies, such as the United States dollar. Interest income amounted to $5.3 million (1996: $5.1 million). UNFPA realized a $3.7 million loss on exchange mainly as a result of the weakening Asian currencies. This loss is included in net miscellaneous income of negative $3.0 million (1996: $1.0 million, see table 1).

D. Programme expenditures

7. As shown in table 4, total project expenditures in 1997 were $214.4 million (1996: $216.5 million), a decrease of $2.1 million (0.9 per cent). United Nations agencies (including the regional commissions) executed projects amounting to $22.5 million (1996: $27.2 million), constituting 10.5 per cent of total project expenditures in 1997. Table 4 also shows the percentage breakdown of project expenditures by United Nations executing agencies for 1996 and 1997. Governments, assisted by UNFPA country offices, executed projects amounting to $55.5 million in 1997 (1996: $65.4 million), accounting for 25.9 per cent of total project expenditures in 1997, a decrease from the 1996 level. UNFPA-executed projects totalled $104.3 million in 1997 (1996: $91.1 million), an increase of 14.4 per cent. Of this amount, $41.1 million is in respect of procurement assistance undertaken on behalf of Governments, representing a 30.5 per cent increase over 1996 ($31.5 million). Expenditures for projects executed by non-governmental organizations (NGOs) (which includes intergovernmental institutions and other agencies) totaled $32.1 million in 1997, a decrease of 1.8 per cent from 1996 ($32.7 million), constituting 15.0 per cent of project expenditures.

8. Table 5 shows 1997 expenditures by executing agency and by major expenditure component of the project budgets. It indicates that the major components of UNFPA projects consist of equipment and supplies, 31.2 per cent, and personnel services, 23.5 per cent (1996: 25.5 per cent and 26.5 per cent, respectively).

9. Table 6 provides a breakdown of costs, by executing agency, of technical support services (TSS) and administrative and operational services (AOS) for 1997, which totalled $30.9 million (1996: $31.1 million), or 10.2 per cent of total expenditure. TSS costs amounted to $23.5 million; AOS, $7.3 million.[1]

10. Table 7 shows total project expenditures by country and resource allocation category for 1996 and 1997.

11. Programme expenditures, including TSS and AOS, in 1997 ($245.3 million) constituted 80.8 per cent of total expenditure (1996: $247.5 million, or 82.4 per cent of total expenditures).

E. Biennial support budget (BSB) expenditures

12. The total net BSB expenditures in 1997 amounted to $58.3 million (1996: $52.8 million). Of this amount, headquarters net administrative costs totalled $15.3 million (5.1 per cent of total

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[1] Total AOS costs comprise three elements: (a) reimbursements to United Nations executing agencies for support costs - $1.3 million; (b) payment of overhead charges to non-governmental organizations (NGOs) executing UNFPA-financed projects - $1.2 million; and (c) reimbursements to UNFPA for support costs ($2.1 million) and procurement services ($2.8 million) provided to government-executed projects - $4.9 million.

expenditures), after the application of income credits totalling $5.5 million.[2] Programme support costs, including total country office costs, amounted to $43.0 million, $29.7 million (1996: $27.6 million) of which was incurred by country offices, and the remainder ($13.3 million) at headquarters.[3] Tables 12 and 13 show the historical distribution between headquarters and country offices, and between administrative and programme support costs, respectively. An analysis of the 1997 BSB expenditure by component is contained in table 8.

F. Status of reserves

13. Operational reserve. At its thirty-eighth session, the Governing Council decided (in decision 91/36) that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan and that the level of the reserve would be reviewed every other year. In accordance with this decision, the operational reserve was increased from $53 million to $63 million in 1995. As at 31 December 1997, the operational reserve was fully funded at $63 million.

14. Field office accommodation reserve. A reserve for field office accommodation amounting to $5 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). An amount of $1 million was utilized in 1994 towards the cost of construction of common premises for organizations of the United Nations in Cape Verde, Guinea-Bissau, Maldives and Sao Tome and Principe. No further payments were made, pending completion of the on-going UNDP review of its Reserve for Field Accommodation.

G. Liquidity position

15. As at 31 December 1997, UNFPA held cash and investments amounting to $153.0 million, which included $67.0 million in investments of the reserves (1996: $47.2 million) and $54.7 million in investments for trust funds (1996: $58.7 million) (table 2). UNFPA was highly successful in its efforts to increase the rate of receipt of contributions throughout the year. As a result, the operational reserve remained intact at year end.

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[2] These income credits are in respect of income earned by UNFPA for support costs ($2.1 million) and for procurement services ($2.8 million) provided to government-executed projects, and for projects executed under trust fund arrangements ($0.7 million).

[3] The Biennial support budget consists of four programmes. Administrative costs include programmes I (executive direction and management) and II (administration, information and external relations services and programme coordination). Programme support costs that are exclusively devoted to programme development and implementation include programme III (programme planning, appraisal and monitoring) and programme IV (which consists of UNFPA's country offices). For future biennia starting with 1998-1999, the budget will follow the format and guidelines approved by the Executive Board in decision 97/6 on the harmonization of the budgets of UNDP, UNICEF and UNFPA.

H. UNFPA trust funds

16. Table 9 shows that in 1997 total income from donors and other sources for projects financed through trust funds, including those funded through multi-bilateral sources, and from procurement services was $35.3 million (1996: $44.5 million). Total expenditures from trust funds were $28.1 million (1996: $33.1 million). Transfers and adjustments to trust fund resources, including refunds to donors, were $0.7 million (1996: $4.9 million).

17. As at 1 January 1997, the unexpended balance of trust funds was $39.9 million, which, when added to total net income of $36.0 million, including transfers and adjustments, resulted in a total amount available for programming in 1997 of $75.9 million. The unexpended balance as at 31 December 1997 of $47.9 million is available to finance trust fund activities in 1998. Table 10 shows programme expenditures from trust funds by country for 1996 and 1997. These figures include project costs and support costs paid by trust funds.

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Table 1

Statement of income and expenditure for the twelve months ended 31 December
(Millions of US dollars)

	General Fund			Trust Funds		
	1996	1997	% Change	1996	1997	% Change
Income						
Voluntary contributions including cost-sharing	302.6	287.3	-5%	42.6	33.1	-22%
Interest income	5.1	5.3	3%	1.9	2.2	20%
Miscellaneous income (net)	1.0	(3.0)	-395%	0.0	0.0	
Total income	**308.8**	**289.7**	**-6%**	**44.5**	**35.3**	**-21%**
Expenditure						
Programme expenditure						
United Nations agencies	27.2	22.5	-17%	0.5	0.6	3%
Governments	65.4	55.5	-15%	4.1	5.3	31%
UNFPA	91.1	104.3	14%	26.2	19.4	-26%
NGOs	32.7	32.1	-2%	0.7	1.5	124%
Subtotal - Project expenditure	216.5	214.4	-1%	31.5	26.8	-15%
Technical support costs	23.5	23.5	0%	0.0	0.0	
Administrative and operational services	7.6	7.3	-3%	1.6	1.3	-20%
Subtotal - Other programme costs	31.1	30.9	-1%	1.6	1.3	-20%
Total programme expenditure	247.5	245.3	-1%	33.1	28.1	-15%
Biennial Support Budget						
Administrative costs (net)	13.3	15.3	15%	0.0	0.0	
Programme support services	39.5	43.0	9%	0.0	0.0	
Total Biennial Support Budget costs	52.8	58.3	11%	0.0	0.0	
Total Expenditure	**300.3**	**303.6**	**1%**	**33.1**	**28.1**	**-15%**
Provision for write-off of non-convertible currencies a_/	0.0	0.0				
Surplus income/(Expenditure)	**8.5**	**(14.0)**	**-265%**	**11.4**	**7.2**	**-37%**

Statement of movement of resources

	1996	1997	1996	1997
Balance as at 1 January	23.7	27.2	23.7	39.9
Surplus income/(expenditure)	8.5	(14.0)	11.4	7.2
Transfer to operational reserve	0.0	0.0	0.0	0.0
Transfer to/from trust funds b_/	(5.0)	(1.7)	4.9	0.7
Total unspent resources as at 31 December	27.2	11.5	39.9	47.9

Note: Figures may not add up to totals given due to rounding.

a_/ A provision for writeoff of $30,000 was made to reflect the over-valuation of the currency of the former Czechoslovakia.
b_/ Global Contraceptive Commodity Programme (1996: $5.0 million; 1997: $1.7 million).

Table 2

Statement of assets, liabilities and reserves & fund balances as at 31 December
(Millions of US dollars)

	General Fund		Trust Funds	
	1996	1997	1996	1997
Assets				
Cash	0.1	1.2	0.1	0.2
Investments held for:				
Operational reserve	43.2	63.0	0.0	0.0
Reserve for field accommodation	4.0	4.0	0.0	0.0
Cost-sharing	0.0	0.4	0.0	0.0
Trust funds	48.1	39.7	0.0	0.0
General resources	0.0	29.5	10.5	15.0
Total cash and investments	95.4	137.8	10.6	15.2
Pledges receivable from Governments	70.9	21.1	0.0	0.0
Accounts receivable				
Non-convertible currencies	0.0	0.0	0.0	0.0
Due from General Fund	0.0	0.0	48.1	39.7
Accrued interest	1.3	1.7	0.1	0.1
Other accounts receivable and deferred charges	0.5	0.7	0.0	0.0
Advances				
Operating funds provided to:				
Governments	11.6	19.7	0.8	2.9
Executing agencies	4.4	2.3	0.6	0.3
Inter-governmental institutions & NGOs	7.8	10.7	0.4	0.7
Advance to Reserve for Field Accomodation	1.0	1.0	0.0	0.0
Total Assets	**193.1**	**195.1**	**60.5**	**58.8**
Liabilities, Reserves and Fund Balances				
Liabilities				
Accounts payable	7.5	4.3	0.0	0.0
Operating funds payable to:				
Governments	3.1	2.8	0.3	0.2
Executing agencies	4.7	5.4	0.6	0.6
Inter-governmental institutions & NGOs	1.1	2.2	0.1	0.1
Unliquidated obligations of executing agencies	32.0	40.8	19.6	10.0
Due to UNDP	1.3	20.2	0.0	0.0
Due to UNFPA trust funds	48.1	39.7	0.0	0.0
Due to Junior Professional Officers programme	0.1	0.1	0.0	0.0
Subtotal - Liabilities	97.9	115.6	20.6	10.9
Reserves and Fund Balances				
Operational reserve	63.0	63.0	0.0	0.0
Reserve for Field Accommodation	5.0	5.0	0.0	0.0
Unexpended Cost-sharing resources	0.0	0.4	0.0	0.0
Unexpended General resources	27.1	11.1	39.9	47.9
Subtotal - Reserves and Fund Balances	95.2	79.5	39.9	47.9
Total Liabilities, Reserves and Fund Balances	**193.1**	**195.1**	**60.5**	**58.8**

Note: Figures may not add up to totals given due to rounding.

Table 3a

Summary of pledges by donor Governments as at 31 December 1997

		1996 Pledges National Currency		1996 Pledges $US	1997 Pledges National Currency		1997 Pledges $US	Pledges Perct.(%) Change a_/
Major Donors b_/								
Australia	(A$)	3,000,000		2,222,222	2,040,000		1,593,750	(32)
Belgium	(BF)	77,100,000		2,519,608	65,000,000		1,719,579	(16)
Canada	(C$)	9,470,000		7,016,355	9,050,000		6,487,539	(4)
Denmark	(Dkr)	213,000,000		36,410,256	220,000,000		32,799,197	3
		62,000,000	c_/	10,598,291	7,000,000	c_/	1,043,213	
Finland	(MK)	59,000,000		12,841,547	62,000,000		11,915,515	5
		5,000,000	c_/	1,079,144	14,000,000	c_/	2,623,049	
Germany	(DM)	46,200,000		30,753,100	42,000,000		24,282,976	(9)
Italy	(L)	2,500,000,000		1,661,130	2,000,000,000		1,123,596	(20)
Japan	(Yen)			54,420,000			54,420,000	-
Netherlands	(Fls)	75,000,000		44,796,528	77,000,000		39,853,602	3
					9,000,000	c_/	4,522,613	
Norway	(Nkr)	183,000,000		28,304,184	195,900,000		28,268,687	7
Sweden	(Skr)	116,000,000		17,458,690	116,000,000		15,176,579	-
Switzerland	(SWF)	9,000,000		6,976,744	10,000,000		6,896,552	11
United Kingdom	(£)	10,500,000		16,495,809	9,000,000		14,821,006	(14)
					4,000,000	c_/	6,666,667	
					1,000,000	d_/	1,666,667	
United States	(US$)			22,750,000			25,000,000	10
Subtotal				296,303,608			280,880,787	
Other Donors e_/								
Austria	(S)	6,800,000		635,000	6,800,000		545,956	-
China	(YRMB)			400,000			400,000	-
France	(FF)	4,000,000		782,779	4,000,000		675,676	-
					1,350,000	c_/	229,202	
India	(Rs)	9,000,000		253,521	9,000,000		249,307	-
Indonesia	(RP)			171,423			174,148	2
Ireland	(L)	250,000		389,575	275,000		429,935	10
Luxembourg	(LuxF)	8,000,000		254,737	10,000,000		279,936	25
New Zealand	(NZ$)	1,000,000		672,200	1,200,000		821,640	20
Pakistan	(Rs)			500,000			500,000	-
Republic of Korea	(W)			500,000			525,000	5
Russian Federation	(R)			150,000			150,000	-
Spain	(PTS)	60,000,000		475,063	60,000,000		408,455	-
Subtotal				5,184,298			5,389,255	
Remaining Donors f_/				1,000,638			779,455	
Total				302,488,544			287,049,497	
Adjustments for prior periods (net)				107,147			27,179	
Grand Total Pledges				**302,595,691**			**287,076,676**	

a_/ All percentage changes are based on the currency of the pledge.
b_/ Major donors as defined here comprise Governments that have pledged the equivalent of US$1 million or more.
c_/ Supplementary contribution.
d_/ Supplementary contribution for Global Contraceptive Commodity Programme (GCCP).
e_/ Other donors include 12 countries each year, in 1996 and 1997, contributing pledges of US$ 100,000 or more.
f_/ Remaining donors include 69 in 1996 and 62 in 1997.

Table 3b
Status of voluntary contributions pledged as at 31 December 1997
(United States dollars)

Donor	Balance due as at 1 January 1997 for prior years	Additions and adjustments for prior years	Pledges b/ for 1997	Pledges for 1998 and future years Local Currency	United States dollars	Total	Total payments a/ received in 1997	Unpaid pledges as at 31 December 1997	Composition of Balance Due For 1997 and prior years	Composition of Balance Due For 1998 and future years
Afghanistan	-	-	-	-	-	-	-	-	-	-
Albania	534	(165)	-	-	-	369	-	369	369	-
Algeria	16,305	(261)	5,348	300,000	5,348	26,740	-	26,740	21,392	5,348
Andorra	-	-	5,000	-	6,000	11,000	5,000	6,000	0	6,000
Australia	-	-	1,593,750	-	-	1,593,750	1,593,750	0	-	-
Austria	-	65,000	545,956	6,102,000	496,098	1,107,054	610,956	496,098	-	496,098
Bahamas	500	-	-	-	-	500	-	500	500	-
Bangladesh	-	-	25,000	-	25,000	50,000	-	50,000	25,000	25,000
Barbados	-	-	3,500	-	-	3,500	3,500	0	-	0
Belgium	-	(49,876)	1,719,577	65,000,000	1,785,714	3,455,415	1,669,701	1,785,714	-	1,785,714
Benin	9,500	-	2,500	-	1,000	13,000	12,000	1,000	-	1,000
Bhutan	-	-	2,800	-	-	2,800	2,800	0	-	-
Bolivia	4,000	-	-	-	-	4,000	-	4,000	4,000	-
Brazil	30,000	-	-	-	15,000	45,000	15,000	30,000	15,000	15,000
Bulgaria	220	(158)	42	125,000	71	175	-	175	104	71
Burkina Faso	13,593	(1,268)	1,698	-	-	14,023	12,325	1,698	1,698	-
Canada	-	-	6,487,539	-	-	6,487,539	6,487,539	0	-	-
Central African Republic	1,359	(171)	-	-	-	1,188	-	1,188	1,188	-
Chile	1,000	-	5,000	-	5,000	11,000	5,000	6,000	1,000	5,000
China	-	-	400,000	-	-	400,000	400,000	0	-	-
Colombia	-	-	40,000	-	40,000	80,000	40,000	40,000	-	40,000
Comoros	1,813	(229)	-	-	-	1,584	-	1,584	1,584	-
Cook Islands	-	4,400	-	-	-	4,400	4,400	0	-	-
Costa Rica	-	-	4,307	-	-	4,307	4,307	0	-	-
Cote d'Ivoire	3,884	(488)	-	-	5,000	8,396	-	8,396	3,396	5,000
Cyprus	-	-	943	-	-	943	-	943	943	-
Czech Republic	74,349	(15,869)	59,880	2,000,000	59,880	178,240	58,480	119,760	59,880	59,880
Denmark	-	-	33,842,416	-	-	33,842,416	33,842,416	0	-	-
Djibouti	1,000	-	1,000	-	1,000	3,000	1,000	2,000	1,000	1,000
Dominican Republic	7,463	(320)	-	-	-	7,143	-	7,143	7,143	-
Egypt	255,062	-	103,858	350,000	103,858	462,778	88,928	373,850	269,992	103,858
Equatorial Guinea	3,301	(415)	-	-	-	2,886	-	2,886	2,886	-
Ethiopia	-	-	4,511	30,000	4,405	8,916	4,511	4,405	-	4,405
Federated States of Micronesia	3,000	-	3,000	-	-	6,000	3,000	3,000	3,000	-
Fiji	-	-	3,425	5,000	3,425	6,850	-	6,850	3,425	3,425
Finland	-	-	14,538,564	-	-	14,538,564	14,538,564	0	-	-
France	-	-	904,878	-	-	904,878	675,676	229,202	229,202	-
Gambia	5,000	-	-	-	-	5,000	-	5,000	5,000	-
Germany	-	-	24,282,976	42,000,000	23,863,636	48,146,612	24,282,976	23,863,636	-	23,863,636
Ghana	-	-	5,000	-	10,000	15,000	5,000	10,000	-	10,000
Guatemala	1,528	-	-	-	-	1,528	-	1,528	1,528	-
Iceland	-	-	6,993	500,000	7,440	14,433	6,993	7,440	-	7,440
India	-	-	249,307	9,000,000	249,307	498,614	249,307	249,307	-	249,307
Indonesia	-	-	174,148	-	-	174,148	174,148	0	-	-
Iran, Islamic Republic	50,000	-	-	-	-	50,000	-	50,000	50,000	-

Table 3b (continued)

Status of voluntary contributions pledged as at 31 December 1997

(United States dollars)

Donor	Balance due as at 1 January 1997 for prior years	Additions and adjustments for prior years	Pledges b/ for 1997	Pledges for 1998 and future years: Local Currency	Pledges for 1998 and future years: United States dollars	Total	Total payments a/ received in 1997	Unpaid pledges as at 31 December 1997	Composition of Balance Due: For 1997 and prior years	Composition of Balance Due: For 1998 and future years
Ireland	-	-	429,935	-	-	429,935	429,935	0	- -	
Italy	326,797	-	1,123,596	-	-	1,450,393	1,450,393	0	- -	
Japan	54,420,000	-	54,420,000	-	-	108,840,000	91,980,000	16,860,000	16,860,000 -	
Jordan	-	-	48,023	-	-	48,023	48,023	0	- -	
Kenya	2,945	5,311	4,582	-	5,000	17,838	12,838	5,000	-	5,000
Kuwait	5,000	-	-	-	-	5,000	-	5,000	5,000 -	
Lao, People's Democratic Republic	-	-	1,000	-	1,000	2,000	-	2,000	1,000	1,000
Lebanon	6,000	-	3,000	-	-	9,000	3,000	6,000	6,000 -	
Lesotho	-	-	1,062	4,696	966	2,028	1,062	966	-	966
Libyan Arab Jamahiriya	-	-	10,000	-	-	10,000	-	10,000	10,000 -	
Luxembourg	-	-	279,936	14,000,000	384,615	664,551	279,936	384,615	-	384,615
Madagascar	14,496	-	-	-	-	14,496	13,066	1,430	1,430 -	
Malawi	3,532	(64)	5,701	98,625	5,701	14,870	-	14,870	9,169	5,701
Malaysia	-	-	15,000	-	-	15,000	-	15,000	15,000 -	
Maldives	-	-	2,000	-	2,000	4,000	2,000	2,000	-	2,000
Malta	-	-	1,252	-	-	1,252	1,252	0	- -	
Mauritania	7,352	(210)	3,049	500,000	3,049	13,240	7,142	6,098	3,049	3,049
Mauritius	-	-	5,076	-	-	5,076	5,076	0	- -	
Mexico	-	45,241	44,687	-	-	89,928	89,928	0	- -	
Mongolia	-	-	4,000	-	4,000	8,000	-	8,000	4,000	4,000
Morocco	6,000	95	8,000	-	8,000	22,095	12,190	9,905	1,905	8,000
Mozambique	2,457	(6)	-	-	-	2,451	-	2,451	2,451 -	
Myanmar	-	-	5,000	60,000	215	5,215	165	5,050	4,835	215
Namibia	437	(7)	500	-	-	930	430	500	500 -	
Nepal	6,000	-	6,053	-	-	12,053	6,053	6,000	6,000 -	
Netherlands	-	-	44,376,215	78,500,000	39,447,236	83,823,451	44,376,215	39,447,236	-	39,447,236
New Zealand	-	-	821,640	-	-	821,640	821,640	0	- -	
Nigeria	3,165	(86)	-	-	-	3,079	-	3,079	3,079 -	
Niue	-	-	311	1,000	621	932	-	932	311	621
Norway	-	-	28,268,687	-	-	28,268,687	28,268,687	0	- -	
Pakistan	-	-	500,000	-	500,000	1,000,000	454,442	545,558	45,558	500,000
Panama	-	-	10,000	-	2,500	12,500	12,500	0	- -	
Paraguay	-	-	27,000	-	-	27,000	-	27,000	27,000 -	
Peru	-	-	10,000	-	-	10,000	-	10,000	10,000 -	
Philippines	76,336	-	58,309	2,000,000	58,309	192,954	76,336	116,618	58,309	58,309
Poland	-	-	19,461	-	-	19,461	19,461	0	- -	
Portugal	-	-	50,000	-	-	50,000	50,000	0	- -	
Republic of Korea	-	-	525,000	-	-	525,000	525,000	0	- -	
Romania	-	-	695	6,480,470	835	1,530	695	835	-	835
Russian Federation	-	-	150,000	-	150,000	300,000	150,000	150,000	-	150,000
Saint Lucia	-	-	720	- -	-	720	720	0	- -	
Samoa	-	-	-	-	7,500	7,500	2,500	5,000	-	5,000
Saudia Arabia	30,000	-	30,000	-	30,000	90,000	30,000	60,000	30,000	30,000
Seychelles	-	-	100	-	100	200	-	200	100	100

Table 3b (continued)
Status of voluntary contributions pledged as at 31 December 1997
(United States dollars)

Donor	Balance due as at 1 January 1997 for prior years	Additions and adjustments for prior years	Pledges b/ for 1997	Pledges for 1998 and future years Local Currency	Pledges for 1998 and future years United States dollars	Total	Total payments a/ received in 1997	Unpaid pledges as at 31 December 1997	Composition of Balance Due For 1997 and prior years	Composition of Balance Due For 1998 and future years
Slovenia	-	-	904	150,000	904	1,808	-	1,808	904	904
South Africa	-	-	-	50,000	10,288	10,288	-	10,288	-	10,288
Spain	-	-	408,455	-	-	408,455	408,455	0	- -	
Sri Lanka	-	-	15,000	-	-	15,000	-	15,000	15,000 -	
Sudan	1,000	-	-	-	30,000	31,000	-	31,000	1,000	30,000
Swaziland	437	(25)	-	-	-	412	-	412	412 -	
Sweden	-	-	15,176,579	-	-	15,176,579	15,176,579	0	- -	
Switzerland	-	-	6,896,552	-	-	6,896,552	6,896,552	0	- -	
Syrian Arab Republic	-	-	1,844	-	-	1,844	1,844	0	- -	
Thailand	-	-	379	2,468,000	61,700	62,079	379	61,700	-	61,700
Togo	5,825	(732)	-	-	-	5,093	-	5,093	5,093 -	
Trust Territory of the Pacific Islands	-	-	1,000	-	1,000	2,000	1,000	1,000	-	1,000
Trinidad and Tobago	-	-	5,000	-	-	5,000	5,000	0	- -	
Tunisia	25,853	(2,917)	25,681	25,000	22,936	71,553	25,681	45,872	22,936	22,936
Turkey	210,000	-	90,000	-	108,000	408,000	169,437	238,563	130,563	108,000
Tuvalu	-	2,461	-	-	-	2,461	2,461	0	- -	
Uganda	5,291	(328)	-	-	-	4,963	-	4,963	4,963 -	
United Kingdom	-	-	23,154,340	-	-	23,154,340	23,154,340	0	- -	
United Republic of Tanzania	10,310	(442)	-	600,000	987	10,855	-	10,855	9,868	987
United States of America	15,165,000	-	25,000,000	-	-	40,165,000	37,136,000	3,029,000	3,029,000 -	
Uruguay	85,480	(25,920)	-	-	-	59,560	34,560	25,000	25,000 -	
Vanuatu	5,000	-	5,000	-	-	10,000	5,000	5,000	5,000 -	
Venezuela	6,118	-	-	-	-	6,118	6,118	0	- -	
Viet Nam	3,400	-	3,436	-	3,536	10,372	3,400	6,972	3,436	3,536
Yemen Arab Republic	4,838	4,881	-	-	-	9,719	9,719	0	- -	
Zambia	2,000	-	-	-	-	2,000	-	2,000	2,000 -	
Zimbabwe	874	(253)	-	-	-	621	-	621	621 -	
TOTAL	70,925,354	27,179	287,076,676		67,538,180	425,567,389	336,964,487	88,602,902	21,069,722	67,533,180

a/ Includes payments received for 1998:

Panama	2,500
Western Samoa	2,500
TOTAL	5,000

b/ Does not include pledges for 1997 for which payments were received in 1996:

Israel	4,000
Marshall Islands	1,000
Western Samoa	5,000
Thailand	95,630
TOTAL	105,630

Table 4

Project expenditure by executing agency (1996 and 1997)
(Millions of US dollars)

Executing Agency	1996		1997	
	$	Percentage of total expenditure	$	Percentage of total expenditure
United Nations	6.22	2.87%	4.23	1.97%
UN-OPS	0.02	0.01%	0.10	0.04%
ECA	0.04	0.02%	0.08	0.04%
ECE	0.62	0.28%	0.51	0.24%
ECLAC	0.77	0.36%	0.60	0.28%
ESCAP	0.95	0.44%	0.97	0.45%
ESCWA	0.13	0.06%	0.19	0.09%
FAO	1.12	0.52%	0.81	0.38%
ILO	3.13	1.45%	2.20	1.03%
UNIDO	0.11	0.05%	(0.02)	-0.01%
UNESCO	3.92	1.81%	3.33	1.55%
UNICEF	0.19	0.09%	0.10	0.05%
UNIFEM	0.00	0.00%	0.01	0.00%
UNRWA	0.00	0.00%	0.08	0.04%
WHO	10.00	4.62%	9.33	4.35%
Subtotal	27.21	12.57%	22.53	10.51%
Governments a_/	65.41	30.22%	55.46	25.87%
NGOs b_/	32.73	15.12%	32.14	14.99%
UNFPA c_/	91.10	42.09%	104.28	48.64%
TOTAL	216.45	100.00%	214.40	100.00%

Note: Figures may not add up to totals given due to rounding.

a_/ Government-executed project expenditure does not include $8.5 million of cash advances in 1996 and $16.9 million of cash advances in 1997, which were reported as the balance of operating fund accounts receivable and payable with Governments at year-end.

b_/ NGO-executed project expenditure does not include $6.8 million of cash advances in 1996 and $8.6 million of cash advances in 1997, which were reported as the balance of operating fund accounts receivable and payable with NGOs at year-end.

c_/ Includes UNFPA procurement assistance in respect of Government-executed projects amounting to $31.5 million in 1996 and $41.1 million in 1997.

Table 5

Project expenditure by executing agency and by major component, 1997

(Thousands of US dollars)

Executing Agency	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total Project Expenditure
UNITED NATIONS	3,013	170	535	308	204	4,230
UN-OPS	12	45	(6)	43	2	96
ECA	70	0	8	0	0	78
ECE	371	29	81	27	2	510
ECLAC	552	13	15	0	19	599
ESCAP	576	158	191	8	41	974
ESCWA	69	51	65	3	2	190
FAO	300	203	217	29	60	809
ILO	1,330	55	381	218	216	2,200
UNESCO	1,693	470	574	325	271	3,333
UNICEF	79	0	0	25	0	104
UNIDO	13	0	(20)	0	(8)	(15)
UNIFEM	6	0	0	0	0	6
UNRWA	0	0	0	83	0	83
WHO	2,575	4,277	1,558	679	241	9,330
UN agencies total	10,659	5,471	3,599	1,748	1,050	22,527
Governments	9,265	11,417	17,088	10,593	7,098	55,461
NGOs	10,741	7,990	7,969	2,447	2,990	32,137
UNFPA	19,630	14,951	14,508	52,164	3,026	104,279 a/
Total	50,295	39,829	43,164	66,952	14,164	214,404
Per cent of total	23.5%	18.6%	20.1%	31.2%	6.6%	100.0%

Note: Figures may not add up to totals given due to rounding.

a/ Includes UNFPA procurement assistance in respect of government-executed projects amounting to $41.1 million.

Table 6

Technical support services and administrative and operational services costs, 1997
(Thousands of US dollars)

Executing Agency	Technical support services	Administrative and operational services	Total
United Nations	2,109	273	2,382
UN-OPS	0	7	7
ECA	1,648	0	1,648
ECE	0	37	37
ECLAC	113	45	158
ESCAP	640	61	701
ESCWA	430	0	430
FAO	1,535	46	1,581
ILO	3,053	159	3,212
UNESCO	2,333	224	2,557
UNICEF	0	6	6
UNIDO	0	0	0
UNIFEM	29	0	29
UNRWA	0	0	0
WHO	3,386	438	3,824
UN agencies total	15,276	1,296	16,572
Governments	0	2,773	2,773
NGOs	133	1,221	1,354
UNFPA	8,124	2,055	10,179
Total	23,533	7,345	30,878

Note: Figures may not add up to totals given due to rounding.

Table 7

Project expenditures by country for 1996 and 1997
(Thousands of US dollars)

Country	Category *	1996	1997	Per cent change
Africa region (sub-Saharan)				
Angola	A	1,199.2	2,060.0	72%
Benin	A	942.9	2,944.1	212%
Burkina Faso	A	2,387.3	2,098.0	-12%
Burundi	A	1,284.9	1,418.7	10%
Cameroon	A	1,272.8	1,875.0	47%
Cape Verde	A	273.9	886.4	224%
Central African Republic	A	1,015.7	919.2	-10%
Chad	A	1,304.9	1,352.1	4%
Comoros	A	1,137.2	580.1	-49%
Congo	A	1,054.6	257.9	-76%
Cote d'Ivoire	A	1,528.6	1,845.0	21%
Democratic Republic of the Congo	A	643.7	140.3	-78%
Equatorial Guinea	A	1,017.6	1,005.7	-1%
Eritrea	A	1,046.4	1,121.7	7%
Ethiopia	A	3,069.5	5,794.0	89%
Gambia	A	351.8	646.9	84%
Ghana	A	720.4	1,921.6	167%
Guinea	A	2,433.5	966.3	-60%
Guinea-Bissau	A	505.8	596.3	18%
Kenya	A	3,056.7	2,039.2	-33%
Lesotho	A	680.8	690.2	1%
Liberia	A	144.2	62.4	-57%
Madagascar	A	1,802.1	1,668.9	-7%
Malawi	A	3,208.1	2,825.9	-12%
Mali	A	1,786.1	2,338.6	31%
Mauritania	A	522.2	992.3	90%
Mozambique	A	1,605.3	3,030.1	89%
Niger	A	1,655.2	2,160.3	31%
Nigeria	A	2,724.9	2,887.2	6%
Rwanda	A	730.5	1,486.7	104%
Sao Tome and Principe	A	267.7	477.3	78%
Senegal	A	3,476.5	3,061.0	-12%
Sierra Leone	A	479.9	267.9	-44%
Togo	A	968.7	720.2	-26%
Uganda	A	2,854.5	3,018.4	6%
United Republic of Tanzania	A	4,011.7	4,177.5	4%
Zambia	A	1,726.7	2,630.5	52%
Subtotal category A		54,892.8	62,963.9	15%
Botswana	B	742.9	911.4	23%
Gabon	B	465.8	426.1	-9%
Namibia	B	1,870.0	1,408.7	-25%
South Africa	B	1,103.3	1,259.4	14%
Swaziland	B	471.1	677.9	44%
Zimbabwe	B	1,316.3	1,792.3	36%
Subtotal category B		5,969.3	6,475.7	8%
Mauritius	C	282.7	290.3	3%
Seychelles	O	274.4	100.6	-63%
Country projects total		61,419.2	69,830.5	14%
Regional projects total		4,304.6	4,742.2	10%
Africa (sub-Saharan) regional total		65,723.7	74,572.7	13%

Table 7 (continued)

Project expenditures by country for 1996 and 1997
(Thousands of US dollars)

Country	Category *	1996	1997	Per cent change
Asia and the Pacific				
Afghanistan	A	4.9	10.3	111%
Bangladesh	A	7,985.1	6,752.2	-15%
Bhutan	A	674.5	1,075.7	59%
Cambodia	A	2,284.3	3,918.1	72%
India	A	13,265.2	8,765.2	-34%
Kiribati	A	58.0	64.8	12%
Lao People's Democratic Republic	A	1,061.4	429.1	-60%
Maldives	A	582.1	763.8	31%
Mongolia	A	855.7	854.8	0%
Myanmar	A	1,026.5	954.7	-7%
Nepal	A	6,189.4	2,028.8	-67%
Pakistan	A	6,381.9	4,568.1	-28%
Samoa	A	96.3	51.7	-46%
Solomon Islands	A	263.1	111.6	-58%
Tuvalu	A	(15.6)	22.0	-241%
Vanuatu	A	78.9	90.1	14%
Subtotal category A		40,791.6	30,461.0	-25%
Fed. States of Micronesia	B	175.8	182.9	4%
Indonesia	B	2,864.6	2,290.8	-20%
Iran (Islamic Republic of)	B	2,280.8	1,791.4	-21%
Malaysia	B	372.5	174.5	-53%
Papua New Guinea	B	971.8	1,867.5	92%
Philippines	B	7,634.6	6,115.4	-20%
Viet Nam	B	4,503.4	4,820.9	7%
Subtotal category B		18,803.5	17,243.4	-8%
China	C	(2.9)	57.9	-2120%
Democr. People's Rep. of Korea	C	783.4	2,324.0	197%
Fiji	C	387.0	253.3	-35%
Sri Lanka	C	1,701.8	909.8	-47%
Thailand	C	1,815.6	1,472.2	-19%
Subtotal category C		4,685.0	5,017.1	7%
Azerbaijan	T	429.3	709.0	65%
Central Asian countries	T	310.0	928.6	200%
Kazakhstan	T	1,370.8	263.0	-81%
Kyrgyzstan	T	1,049.7	1,068.7	2%
Tajikistan	T	261.0	770.6	195%
Turkmenistan	T	139.4	772.9	454%
Uzbekistan	T	625.5	393.8	-37%
Subtotal countries w. economies in transition		4,185.7	4,906.6	17%
Cook Islands	O	107.4	76.8	-28%
Marshall Islands	O	161.8	250.1	55%
Niue	O	9.1	18.0	97%
Pacific Multi-Islands	O	1,010.7	694.9	-31%
Palau	O	182.6	43.8	-76%
Republic of Korea	O	7.2	0.0	-100%
Tokelau	O	12.4	21.4	73%
Tonga	O	174.5	53.0	-70%
Subtotal other countries		1,665.8	1,158.0	-30%
Country and territory projects total		70,131.5	58,786.0	-16%
Regional projects total		4,320.0	3,578.7	-17%
Asia and the Pacific Total		74,451.6	62,364.7	-16%

Table 7 (continued)

Project expenditures by country for 1996 and 1997
(Thousands of US dollars)

Country	Category *	1996	1997	Per cent change
Arab States				
Djibouti	A	233.2	362.2	55%
Egypt	A	2,624.9	3,143.0	20%
Somalia	A	36.9	596.3	1516%
Sudan	A	3,092.6	1,749.2	-43%
Yemen	A	3,225.8	2,226.0	-31%
Subtotal category A		9,213.4	8,076.8	-12%
Algeria	B	1,346.4	665.7	-51%
Iraq	B	(33.9)	139.5	-511%
Jordan	B	1,115.7	1,138.3	2%
Lebanon	B	1,006.0	298.2	-70%
Morocco	B	3,573.1	1,672.0	-53%
Syrian Arab Republic	B	1,504.9	2,215.0	47%
Tunisia	B	2,349.0	672.7	-71%
Subtotal category B		10,861.2	6,801.4	-37%
Bahrain	O	0.0	27.2	
Libyan Arab Jamahiriya	O	13.2	11.2	-16%
Oman	O	4.4	66.0	1399%
Occupied Palestinian Territories	O	738.0	1,791.4	143%
Subtotal other countries		755.6	1,895.7	151%
Country projects total		20,830.2	16,773.9	-19%
Regional projects total		752.1	1,514.4	101%
Arab States regional total		21,582.3	18,288.3	-15%
Europe				
Turkey	B	722.9	722.5	0%
Albania	T	391.8	242.1	-38%
Armenia	T	489.1	485.3	-1%
Belarus	T	13.6	24.9	83%
Bosnia and Herzegovina	T	394.2	242.6	-38%
Bulgaria	T	5.5	314.0	5651%
Croatia	T	106.5	0.0	-100%
Estonia	T	0.9	0.0	-100%
Georgia	T	9.6	899.2	9230%
Latvia	T	24.8	96.4	288%
Lithuania	T	18.0	23.6	31%
Moldova, Republic of	T	98.2	225.3	129%
Poland	T	142.4	225.8	59%
Romania	T	370.1	501.5	36%
Russian Federation	T	430.9	302.8	-30%
Ukraine	T	5.4	204.6	3687%
Subtotal countries with economies in transition		2,501.0	3,788.2	51%
Country projects total		3,223.9	4,510.7	40%
Regional projects total		1,209.7	1,183.6	-2%
Europe regional total		4,433.6	5,694.3	28%
Arab States and Europe grand total		26,015.9	23,982.6	-8%

Table 7 (continued)

Project expenditures by country for 1996 and 1997
(Thousands of US dollars)

Country	Category *	1996	1997	Per cent change
Latin America and the Caribbean				
Haiti	A	2,178.8	1,736.4	-20%
Nicaragua	A	2,028.9	2,714.7	34%
Subtotal category A		4,207.7	4,451.1	6%
Belize	B	55.8	65.7	18%
Bolivia	B	1,898.2	2,184.5	15%
Brazil	B	1,797.6	2,162.0	20%
Colombia	B	625.3	763.5	22%
Dominican Republic	B	1,197.3	1,480.9	24%
Ecuador	B	1,042.9	1,603.4	54%
El Salvador	B	612.2	969.9	58%
Guatemala	B	392.3	567.8	45%
Guyana	B	176.8	21.6	-88%
Honduras	B	1,399.6	1,492.2	7%
Jamaica	B	464.6	290.4	-37%
Mexico	B	1,720.3	1,791.8	4%
Paraguay	B	628.6	966.2	54%
Peru	B	2,413.9	3,091.6	28%
Saint Lucia	B	24.8	5.0	-80%
Saint Vincent and the Grenadines	B	8.6	21.1	146%
Trinidad and Tobago	B	0.1	0.0	-100%
Venezuela	B	372.6	463.7	24%
Subtotal category B		14,831.5	17,941.4	21%
Chile	C	387.7	135.5	-65%
Costa Rica	C	246.7	260.1	5%
Cuba	C	1,839.4	911.1	-50%
Panama	C	289.1	345.1	19%
Suriname	C	54.1	25.5	-53%
Uruguay	C	274.4	275.1	0%
Subtotal category C		3,091.4	1,952.4	-37%
Argentina	O	212.1	60.6	-71%
Antigua and Barbuda	O	9.7	0.0	-100%
Barbados	O	4.2	37.9	795%
Caribbean	O	538.2	591.0	10%
Dominica	O	83.5	1.3	-98%
Grenada	O	50.8	60.0	18%
Montserrat	O	0.0	0.0	-100%
Turks and Caicos Islands	O	3.1	0.0	-100%
Subtotal other countries		901.8	750.7	-17%
Country projects total		23,032.4	25,095.7	9%
Regional projects total		3,070.5	2,306.8	-25%
Latin America and the Caribbean regional total		26,103.0	27,402.5	5%
Interregional		24,155.7	26,081.0	8%
Regional projects		13,656.9	13,325.9	-2%
Category A		109,105.4	105,952.7	-3%
Category B		51,188.4	49,184.3	-4%
Category C		8,059.1	7,259.8	-10%
Countries with economies in transition		6,686.7	8,694.8	30%
Other countries		3,597.6	3,905.0	9%
Grand total		**216,449.8**	**214,403.5**	**-1%**

* Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15.

Table 8

Biennial Support Budget

Comparison of 1996 and 1997 expenditure
(Thousands of US Dollars)

Description	1996	1997
Salaries and wages	40,143.7	44,211.9
Training	822.0	911.9
Travel on official business	1,593.7	1,620.2
Rental and maintenance of premises	3,895.7	4,569.5
Other general expenses	8,318.7	8,662.7
Reimbursements to UN/UNDP a_/	3,313.7	3,833.3
Gross total	58,087.5	63,809.4
Less: Credits b_/	5,336.0	5,500.2
Net Total	52,751.5	58,309.2

a_ / Includes contributions to cover field visits of the Executive Board.

b_ / Includes (1) credits earned from support charges assessed by UNFPA to Government-executed projects and (2) fees charged to projects for procurement activities, as well as (3) income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

Table 9

Trust Funds: Income and expenditure for 1996 and 1997
(Millions of US dollars)

	1996	1997	Per cent change
Income			
- Multi-bilateral projects	20.2	29.4	45.6%
- Procurement services	24.1	4.2	-82.6%
- Other trust funds	0.2	1.8	771.6%
Total income	44.5	35.3	-20.5%
Expenditure			
- Multi-bilateral projects	10.9	15.7	43.7%
- Procurement services	20.2	8.6	-57.4%
Other trust funds	0.3	2.5	665.0%
- Administrative and operational services	1.6	1.3	-20.3%
Total expenditure	33.1	28.1	-15.0%
Surplus income/(expenditure)	11.4	7.2	-36.6%
Transfers and adjustments	4.9	0.7	-85.7%
Net increase/(decrease) in unspent resources	16.3	7.9	-51.4%

Note: Figures may not add up to totals given due to rounding.

Table 10

Programme expenditures from trust funds by country for 1996 and 1997
(Thousands of US dollars)

Country	Category a/	1996	1997	Per cent change
Africa region (sub-Saharan)				
Angola	A	382.1	33.8	-91.2%
Benin	A	(19.0)	28.4	-249.3%
Burkina Faso	A	1,109.4	814.0	-26.6%
Burundi	A	172.8	(33.3)	-119.2%
Cape Verde	A	9.0	0.8	-91.2%
Chad	A	375.4	(21.7)	-105.8%
Eritrea	A	20.2	203.9	909.5%
Ethiopia	A	1,738.5	1,641.3	-5.6%
Gambia	A	47.4	21.9	-53.7%
Ghana	A	1,261.2	132.3	-89.5%
Guinea	A	0.0	520.7	
Guinea-Bissau	A	10.1	(35.0)	-446.2%
Malawi	A	0.0	305.4	
Mozambique	A	1,029.5	4,331.6	320.7%
Niger	A	703.7	267.0	-62.1%
Nigeria	A	0.2	0.0	-100.0%
Rwanda	A	0.0	0.0	
South Africa	A	0.0	283.8	
Uganda	A	1,485.2	17.8	-98.8%
United Republic of Tanzania	A	375.5	652.9	73.9%
Zambia	A	17.0	167.9	887.4%
Subtotal category A		8,718.2	9,333.7	7.1%
Namibia	B	41.4	79.6	92.4%
Zimbabwe	B	4.0	129.1	3127.2%
Subtotal category B		45.4	208.7	359.8%
Country trust funds total		8,763.4	9,542.4	8.9%
Regional trust funds total		(0.9)	0.0	-100.0%
Africa (sub-Saharan) regional grand total		8,762.5	9,542.4	8.9%
Arab States and Europe				
Egypt	A	35.1	260.4	641.7%
Yemen	A	6.5	46.1	610.0%
Subtotal category A		41.6	306.5	636.8%
Algeria	B	(40.8)	267.3	-755.1%
Morocco	B	253.4	119.8	-52.7%
Syrian Arab Republic	B	206.4	2.6	-98.7%
Tunisia	B	54.7	187.1	242.0%
Subtotal category B		473.7	576.8	21.8%
Romania	T	154.5	627.6	306.2%
Occupied Palestinian Territories	O	0.0	37.4	
Oman	O	2.4	3.7	56.2%
Subtotal other countries		2.4	41.1	1612.6%
Country trust funds total		672.2	1,551.9	130.9%
Regional trust fund total		79.1	367.6	364.8%
Arab States and Europe regional grand total		751.3	1,919.6	155.5%

Table 10 (continued)

Programme expenditures from trust funds by country for 1996 and 1997
(Thousands of US dollars)

Country	Category a/	1996	1997	Per cent change
Asia and the Pacific				
Bangladesh	A	8,918.7	5,046.9	-43.4%
Cambodia	A	106.7	100.8	-5.5%
Kiribati	A	0.0	8.6	
Lao People's Democratic Republic	A	0.0	8.1	
Maldives	A	0.0	144.9	
Mongolia	A	33.6	0.0	-100.0%
Nepal	A	904.1	820.4	-9.3%
Pakistan	A	5,063.2	1,405.8	-72.2%
Samoa	A	0.0	45.7	
Solomon Islands	A	113.2	101.8	-10.1%
Tuvalu	A	97.8	14.7	-84.9%
Vanuatu	A	69.3	10.3	-85.2%
Subtotal category A		15,306.6	7,708.0	-49.6%
Fed. States of Micronesia	B	0.0	2.3	
Papua New Guinea	B	22.5	31.2	38.5%
Philippines	B	283.2	2,031.7	617.4%
Viet Nam	B	(12.4)	545.4	-4498.2%
Subtotal category B		293.3	2,610.5	790.1%
China	C	0.6	0.0	-100.0%
Fiji	C	166.1	98.7	-40.6%
Sri Lanka	C	1,924.0	189.2	-90.2%
Thailand	C	0.0	0.0	
Subtotal category C		2,090.7	287.9	-86.2%
Central Asian countries	T	150.3	752.3	400.5%
Cook Islands	O	14.5	61.8	325.9%
Marshall Islands	O	0.0	24.8	
Pacific Multi-Islands	O	112.4	85.0	-24.4%
Palau	O	10.4	66.1	535.3%
Tonga	O	0.0	44.0	
Subtotal other countries		137.3	281.6	105.1%
Country trust funds total		17,978.1	11,640.4	-35.3%
Regional trust funds total		0.0	266.9	
Asia and the Pacific regional grand total		17,978.1	11,907.3	-33.8%
Latin America and the Caribbean				
Haiti	A	162.2	424.5	161.7%
Nicaragua	A	182.2	745.7	309.3%
Subtotal category A		344.4	1,170.2	239.8%
Bolivia	B	124.5	255.1	104.9%
Brazil	B	(55.1)	0.0	-100.0%
El Salvador	B	0.0	110.6	
Honduras	B	15.8	4.2	-73.6%
Jamaica	B	0.0	89.0	
Mexico	B	0.0	0.0	
Peru	B	87.5	0.3	-99.7%
Subtotal category B		172.7	459.1	165.9%
Turks and Caicos islands	O	0.0	3.5	
Country trust funds total		517.1	1,632.8	215.8%
Regional trust funds total		0.0	267.8	
Latin America and the Caribbean regional grand total		517.1	1,900.6	267.6%

Table 10 (continued)

Programme expenditures from trust funds by country for 1996 and 1997
(Thousands of US dollars)

Summary	Category a_/	1996	1997	Per cent change
Regional projects		78.2	902.4	1053.9%
Category A		24,410.8	18,518.4	-24.1%
Category B		985.1	3,855.2	291.3%
Category C		2,090.7	287.9	-86.2%
Countries with economies in transition		304.8	1,379.9	352.7%
Other countries		139.7	326.2	133.5%
Country & regional subtotal		**28,009.3**	**25,269.9**	**-9.8%**
Interregional		**5,087.1**	**2,838.8**	**-44.0%**
Trust funds grand total b_/		**33,076.4**	**28,108.7**	**-15.0%**

a_/ Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15.

b_/ Includes administrative and operational services (AOS) costs paid to United Nations agencies amounting to $77,110 in 1996 and $102,769 in 1997. Support costs paid to UNFPA totaled $1,505,169 in 1996 and $1,157,720 in 1997.

Table 11

Historical financial summary

Regular resources income, expenditures and reserves for 1988-1997

(Millions of US dollars)

Year	Total new regular resources a_/	Total expenditures b_/	Addition to reserves	Transfer to/from other funds	Resource surplus/ (deficit)	Unspent programme resources at year end	Balance of Reserves	Total reserves and unspent resources
1988	178.0	167.3	3.0	-	7.7	31.9	40.0	71.9
1989	185.2	203.6	5.0	-	(23.4)	8.5	45.0	53.5
1990	212.4	221.3	-	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	-	(5.1)	(5.5)	45.0	39.5
1992	238.2	193.6	5.5	-	39.1	33.6	50.5	84.1
1993	219.6	203.5	2.5	-	13.6	47.2	53.0	100.2
1994	265.3	274.4	5.0	-	(14.1)	33.1	58.0	91.1
1995	312.6	312.1	10.0	-	(9.5)	23.7	68.0	91.7
1996	308.8	300.3	-	5.0	3.5	27.2	68.0	95.2
1997	289.7	303.6	-	1.7	(15.6)	11.5	68.0	79.5

Note: Figures may not add up to totals due to rounding.

a_/ Total new regular resources include income from contributions, interest and miscellaneous income.

b_/ Expenditure for 1997 includes the provision for write-off of non-convertible currencies, $30,000.

Table 12

Project expenditures, agency support costs and biennial support budget costs, 1988-1997
(Millions of US dollars)

Year	Project Expenditures	Agency Support Costs			Biennial Support Budget Costs		Total expenditures
		UN	UNFPA a_/	NGOs	Headquarters	Field Offices b_/	
1988	129.8	8.4	1.7	0.6	17.0	9.7	167.3
1989	157.4	10.9	2.0	1.2	20.5	11.6	203.6
1990	188.9	10.9	2.4	1.3	22.2	15.6	221.3
1991	171.8	11.1	2.2	1.7	23.6	18.7	229.1
1992 c_/	128.2	17.5	4.3	1.0	23.8	18.8	193.6
1993 c_/	134.3	15.1	7.4	1.6	24.6	20.5	203.5
1994 c_/	201.4	15.7	10.5	1.6	23.4	21.8	274.4
1995 c_/	230.9	18.1	11.6	1.3	24.8	25.4	312.1
1996 c_/	216.5	17.1	12.7	1.3	25.2	27.6	300.3
1997 c_/	214.4	16.6	13.0	1.4	28.6	29.7	303.6

Source: UNFPA year-end Audited Financial Statements for 1988 to 1995, and Unaudited Financial Statements for the years 1996 and 1997. Official Records of the General Assembly: Forty-second Session to Fifty-first Session, Supplements No. 5G(A/42/5/Add.7 to A/51/5/Add.7).

a_/ This category comprises, inter alia, support costs to UNFPA for procurement services provided and overhead charges assessed by UNFPA to Government-executed projects. Beginning with the biennium 1986-1987, these support cost credits have been applied to to the support budget as approved by the Governing Council in decision 86/35, paragraph 10. (In previous years these costs were included under programme expenditures.)

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the biennial support budget for 1986-1987 the support budget expenditure is net of credits reported in footnote 2 of the text (see para. 12). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the support budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the support budget.

c_/ The current successor support-cost arrangements began in 1992. A breakdown of technical support services (TSS) costs and administrative and operational services (AOS) costs for United Nations agencies, UNFPA and NGOs, including intergovernmental institutions and other agencies, is contained in table 6.

Table 13

Biennial support budget costs as a percentage of total income and total expenditure 1988-1997
(Millions of US dollars)

Year	Biennial Support Budget (B.S.B.) a_/			Total income	B.S.B. costs as a percentage of total income	Administrative costs as a percentage of total income	Total expenditures	B.S.B. costs as a percentage of total expenditure	Administrative costs as a percentage of total expenditure
	Administrative Cost (Net)	Programme Support Services	Total b_/						
1988	8.8	17.9	26.7	178.0	15.0	4.9	167.3	16.0	5.3
1989	11.5	20.6	32.1	185.2	17.3	6.2	203.6	15.8	5.6
1990	12.4	25.4	37.8	212.4	17.8	5.8	221.3	17.1	5.6
1991	12.3	30.0	42.3	224.0	18.9	5.5	229.1	18.5	5.4
1992	13.1	29.5	42.6	238.2	17.9	5.5	193.6	22.0	6.8
1993	13.3	31.8	45.1	219.6	20.5	6.1	203.5	22.2	6.5
1994	11.0	34.2	45.2	265.2	17.0	4.1	274.4	16.5	4.0
1995	12.6	37.6	50.2	312.6	16.1	4.0	312.1	16.1	4.0
1996	13.3	39.5	52.8	308.8	17.1	4.3	300.3	17.6	4.4
1997	15.3	43.0	58.3	289.7	20.1	5.3	303.6	19.2	5.1

Source: UNFPA year-end Audited Financial Statements for 1988 to 1995, and Unaudited Financial Statements for the years 1996 and 1997. Official Records of the General Assembly: Forty-Second Session to Fifty-first Session, Supplements No. 5G(A/42/5/Add.7 to A/51/5/Add.7)

a_/ See paragraph 12, footnote 3.

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the biennial support budget for 1986-1987 the support budget expenditure is net of credits reported in footnote 2 of the text (see para. 12). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the support budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the support budget.

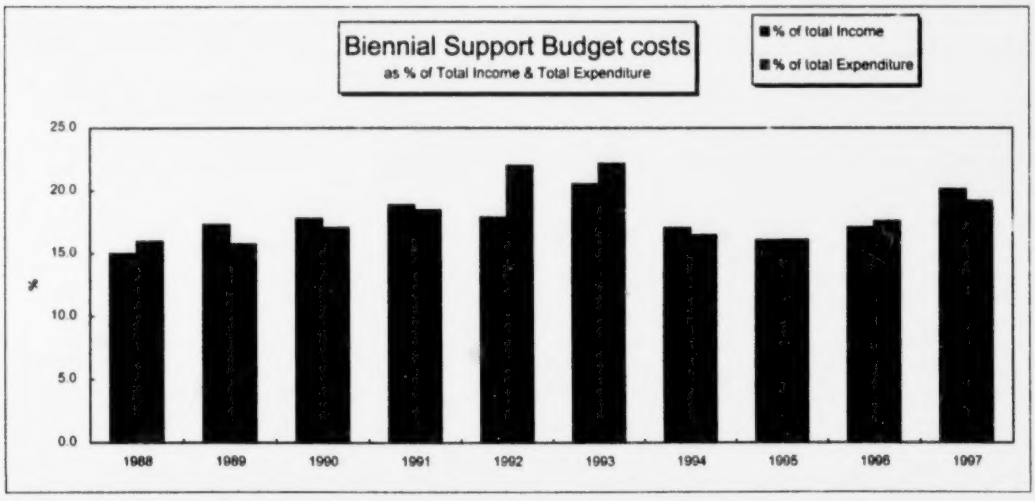


Table 14

Income and expenditure under UNFPA trust funds, 1988 - 1997
(Millions of US dollars)

Year	Total income a_/	Programme expenditure b_/	Support costs paid to UNFPA c_/	Total Expenditure
1988	11.8	5.9	0.2	6.1
1989	7.3	6.1	0.1	6.2
1990	11.8	11.1	0.2	11.3
1991	8.2	11.3	0.2	11.5
1992	43.1	38.2	1.6	39.8
1993	26.6	17.3	0.5	17.8
1994	63.9	57.0	2.8	59.8
1995	33.1	31.8	1.5	33.3
1996	49.3	31.6	1.5	33.1
1997	36.0	27.0	1.2	28.1

Source: UNFPA year-end Audited Financial Statements for 1987 to 1995, and Unaudited Financial Statements for the years 1996 and 1997. Official Records of the General Assembly: Forty-second Session to Fifty-first Session, Supplements No. 5G(A/42/5/Add.7 to A/51/5/Add.7).

a_/ Includes transfers and adjustments (see tables 1 and 9).

b_/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies of $77,110 in 1996 and $102,769 in 1997.

c_/ Includes UNFPA income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

Figure 1

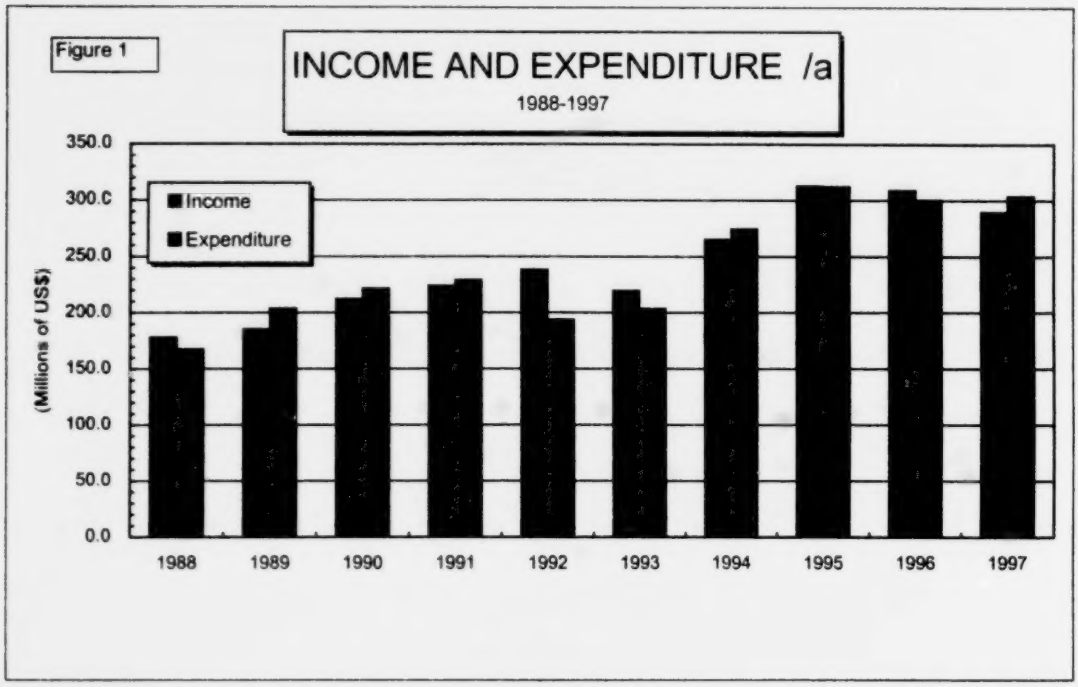


Figure 2

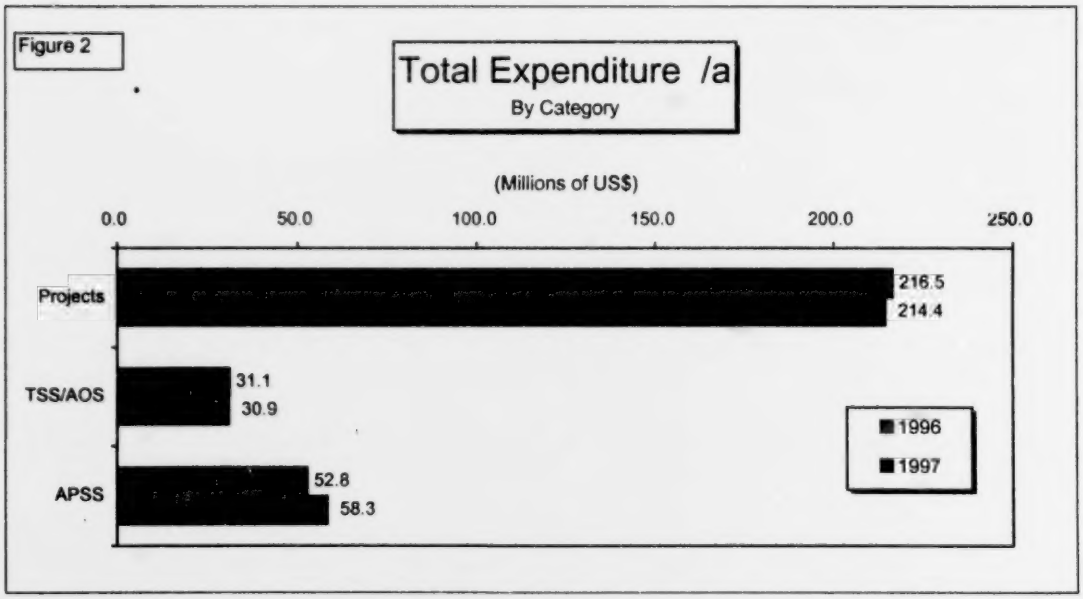


Figure 3

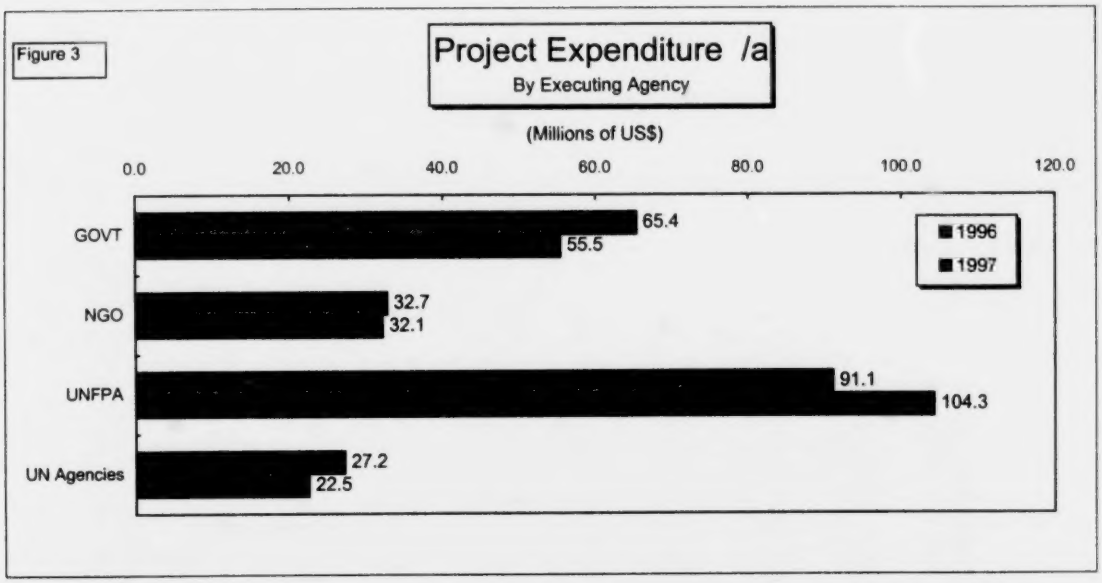
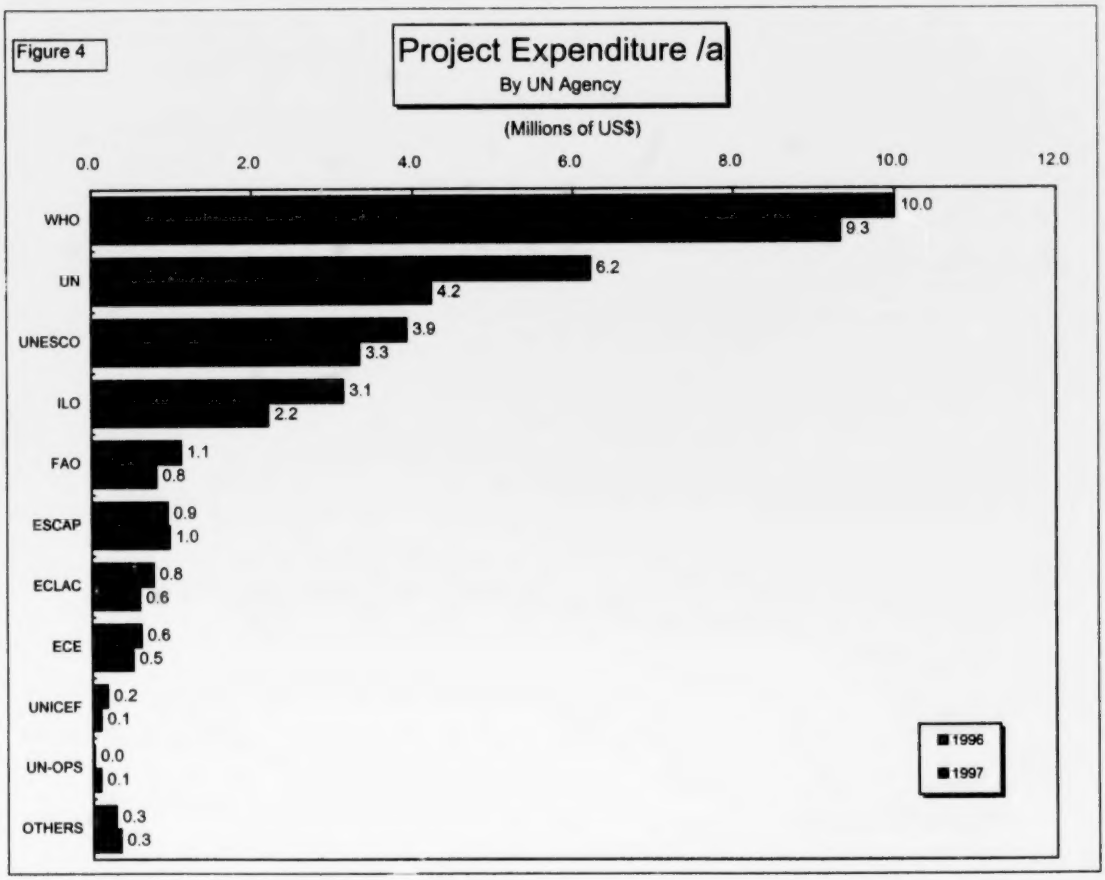
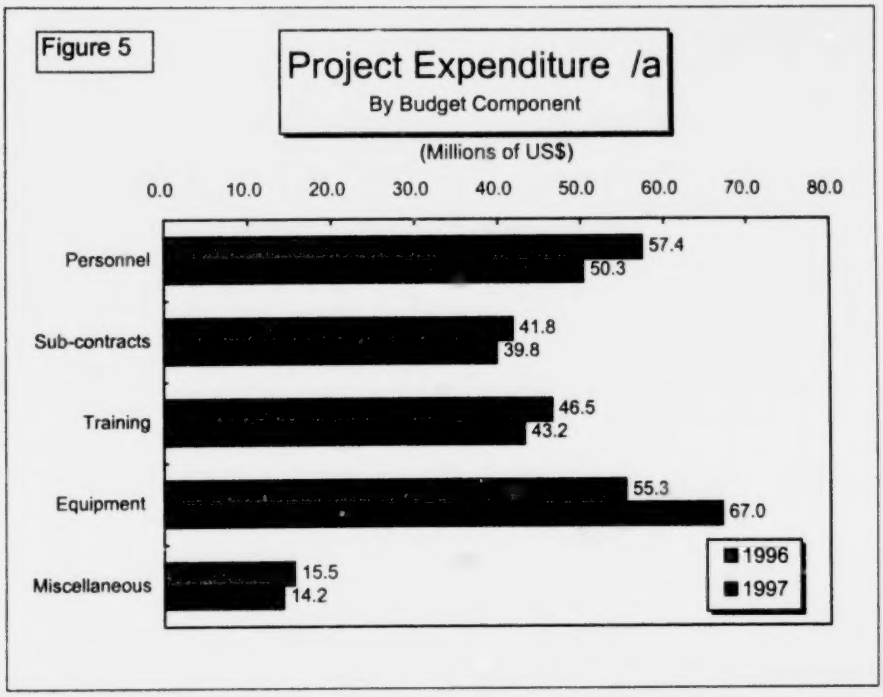
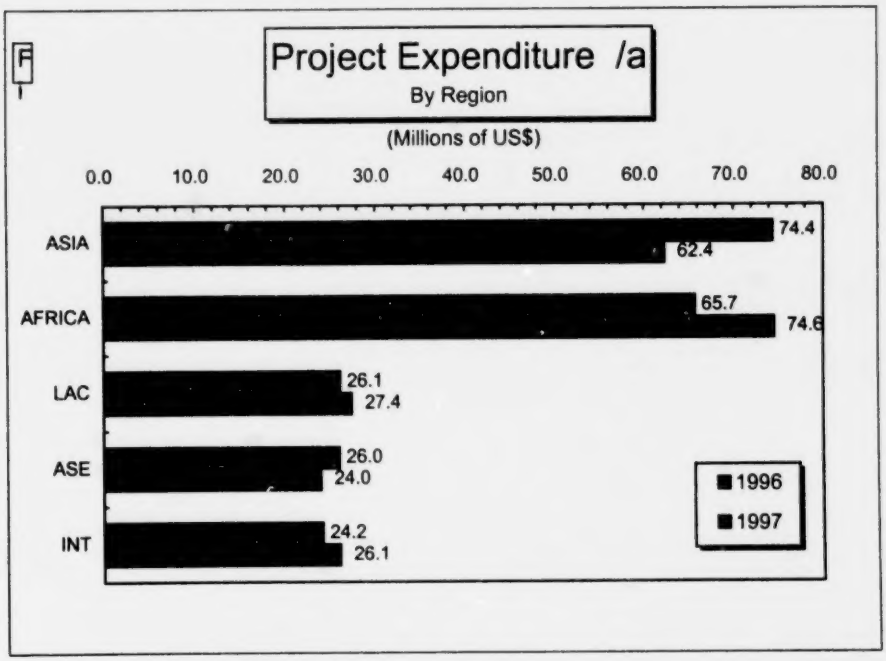


Figure 4







/a Figures 1 through 6 relate to UNFPA regular resources only

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